



CANNON BUILDING  
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**STATE OF DELAWARE  
BOARD OF ACCOUNTANCY**

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PUBLIC MEETING MINUTES:	<b>BOARD OF ACCOUNTANCY</b>
DATA AND TIME:	<b>Wednesday, September 16, 2015 at 9:00 a.m.</b>
PLACE:	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
MINUTES APPROVED:	October 21, 2015

**MEMBERS PRESENT**

Kathryn Schultz, Professional Member, President  
Alison Houck, Professional Member  
John McManus, Professional Member  
Karen Smith, Professional Member  
Prameela Kaza, Public Member

**ABSENT**

Gary Pippin, Public Member  
Robert Paretta, Educational Member, Secretary  
Judith Scarborough, Professional Member  
Robert Mosch, Professional Member

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Kevin Maloney, Deputy Attorney General  
LaTonya Brown, Administrative Specialist II

**ALSO PRESENT**

Dana Rubenstein, Delaware Society of CPA  
Dan Dustin, NASBA  
Ezra Smith, DAPA

**CALL TO ORDER**

Ms. Schultz called the meeting to order at 9:25 am.

**REVIEW OF MINUTES**

A motion was made by Mr. McManus seconded by Ms. Kaza, to approve the amended minutes dated August 19, 2015. The motion carried unanimously.

## **Unfinished Business**

### **Re-review of Applications**

A motion was made by Ms. Houck, seconded by Mr. McManus, to approve the application of Lynn Walsh. The motion carried unanimously.

## **New Business**

### **Review of Combined CPA Certificate and Permit Applications**

A motion was made by Ms. Houck, seconded by Ms. Kaza, to approve the application of Marianne Killinger. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Ms. Kaza, to approve the application of Robert Anderson. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Ms. Kaza, to approve the application of John Still III. The motion carried unanimously.

### **Review of CPA Permit Applications**

A motion was made by Ms. Schultz, seconded by Mr. McManus, to table the application of Brian Esworthy, pending proof of 150 semester hours of college education. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Tristan Spence. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to table the application of George Simon, pending a completed CPE log. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Sharon Peacock. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to table the application of Sameer Khoury. Sameer Khoury exceeded 30% of the self-study total requirement. The motion carried unanimously.

### **Review of Firm Permit Applications**

A motion was made by Ms. Schultz, seconded by Ms. Kaza to approve the Firm application of DSS International, LLC. The motion carried unanimously.

### **Ratification of CPA Certificate Applications**

A motion was made by Ms. Smith, seconded by Ms. Kaza to approve the ratification of CPA Certificate application of Jungmin Park. The motion carried unanimously.

### **Review of Delaware Specific Ethics Course**

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the ethics course provided by Pass Online. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the ethics course provided by FurtherEd, contingent upon a completed outline. The motion carried unanimously.

#### Complaint Status

04-03-14	Closed
04-01-15	Open
04-02-15	Open
04-03-15	Referred to AG
04-04-15	Referred to AG
04-05-15	Open
04-06-15	Open
04-07-15	Open

#### **CORRESPONDENCE**

##### Letter from U.S. Department of Labor

Ms. Brown presented the Board with a letter from the U.S. Department of Labor. The letter is regarding the quality of audits performed by CPA's, and more specifically the audits of employee benefit plans. The Board reviewed the letter and no feedback was given.

#### **OTHER BUSINESS BEFORE THE BOARD**

##### Update on ALD

Ms. Brown informed the Board that there is no status update. Mr. Mangler will have an update, hopefully at the next meeting once he speaks to DTI regarding the status.

##### Review of CPA Permit to Application

The Board reviewed the CPA Permit to Practice application and made other necessary changes. Ms. Brown will mark up the changes and submit the web request form to the System Analyst. The Board will review the final form at the next Board meeting.

##### Review of Firm Notification form

Mr. Maloney presented the Board with a form for any of the changes that require Board notification pursuant to 24 Del. C. § 111 or Board Regulation 10.7. The Board reviewed the form and made changes. Ms. Brown will present the form to the System Analyst. The Board will review the final form at the next Board meeting.

#### **PUBLIC COMMENT**

Daniel Dustin, CPA, the Vice President of State Board Relations for NASBA, handed the Board a PowerPoint deck. The PowerPoint deck included a synopsis of some of the things that are going on around the country and in the profession now. Mr. Dustin spoke about the importance of Delaware being active and involved in NASBA, such as attending NASBA conferences and meetings. He also informed the Board that NASBA provides scholarships so that an individual from the Board can attend the conferences.

#### **NEXT SCHEDULED MEETING**

The next meeting will be held October 21, 2015 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

**ADJOURNMENT**

A motion was made by Ms. Kaza, seconded by Ms. Smith to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 10:37 a.m.

Respectfully submitted,

A handwritten signature in black ink, reading "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown  
Administrative Specialist II